

AMENDED IN ASSEMBLY MARCH 31, 2011

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

## ASSEMBLY BILL

**No. 585**

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**Introduced by Assembly Member Fong**

February 16, 2011

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An act to amend Section ~~4832.1~~ 5841 of the Revenue and Taxation Code, relating to taxation.

### LEGISLATIVE COUNSEL'S DIGEST

AB 585, as amended, Fong. ~~Property taxes: corrections. Property taxation: manufactured homes: Department of Housing and Community Development: information to assessor.~~

*The existing Manufactured Home Property Tax Law provides for the taxation of manufactured homes, as defined, as personal property pursuant to requirements, definitions, and procedures similar to those applicable to the taxation of property generally. Existing law requires the Department of Housing and Community Development to furnish to the county assessor of the county in which a manufactured home is sited a listing of all new registrations and titles to manufactured homes sited, or to be sited, in that county, as provided.*

*The bill would additionally require the Department of Housing and Community Development to furnish to the county assessor with a complete list of all manufactured homes on record sited within the county, as provided. This bill would require all information furnished to the county assessor to be in a standard text or comma delimited format that can be imported into internal applications.*

~~Existing property tax law allows the correction of certain errors resulting in incorrect entries on the property tax roll, as provided. Existing law authorizes the auditor to cancel an amount of any tax or~~

special assessment that is understated on the roll by \$5 or less due to a clerical error of the auditor, as provided.

This bill would make a technical, nonsubstantive change to this latter provision.

Vote: majority. Appropriation: no. Fiscal committee: ~~no~~ yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

1     *SECTION 1. Section 5841 of the Revenue and Taxation Code*  
2     *is amended to read:*

3     5841. (a) The Department of Housing and Community  
4     Development shall furnish to the county assessor of the county in  
5     which a manufactured home is sited, ~~on both of the following:~~

6     (1) *On or before the last day of each calendar month, a listing*  
7     *of all new registrations and titles to manufactured homes sited, or*  
8     *to be sited, in that county.*

9     (2) *On each lien date, a complete list of all manufactured homes*  
10    *sited within that county, including those manufactured homes not*  
11    *subject to property tax that pay an in lieu fee to the Department*  
12    *of Housing and Community Development.*

13    (b) *The information required to be furnished to the county*  
14    *assessor pursuant to subdivision (a) shall be in a standard text or*  
15    *comma delimited format that can be imported into internal*  
16    *applications.*

17    ~~SECTION 1. Section 4832.1 of the Revenue and Taxation~~  
18    ~~Code is amended to read:~~

19    ~~4832.1. If the amount of any tax or special assessment is~~  
20    ~~understated on the roll by five dollars (\$5) or less due to clerical~~  
21    ~~error of the auditor, the amount by which such tax or special~~  
22    ~~assessment is understated may be canceled by the auditor. After~~  
23    ~~cancellation by the auditor, the amount appearing on the roll in~~  
24    ~~each instance shall be deemed the correct amount of that tax or~~  
25    ~~special assessment for all purposes and upon payment of that~~  
26    ~~amount the tax collector shall show the tax or special assessment~~  
27    ~~as paid in full. The auditor does not need to note the cancellation~~  
28    ~~on the roll. Whenever a portion of the rate of any tax or special~~

- 1 ~~assessment is canceled in the manner provided by this section,~~
- 2 ~~written consent of any city attorney shall not be required.~~

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